

**ACT No. 76**

2024 Regular Session

HOUSE BILL NO. 403

BY REPRESENTATIVES ECHOLS, CHASSION, AND KNOX

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AN ACT

To enact R.S. 47:305.76(B)(48) and (49), relative to exemptions from local sales and use taxes; to provide relative to the local sales and use tax exemption for the procurement and administration in medical clinics of certain prescription drugs administered by infusion, injection, or topical system; to provide for diseases and conditions for which such drugs must be prescribed in order to qualify for the local sales and use tax exemption; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.76(B)(48) and (49) are hereby enacted to read as follows:

§305.76. Exemption; ~~infused, or injected,~~ or topical prescription drugs for treating certain diseases and conditions

\* \* \*

B. The exemption provided for in Subsection A of this Section shall apply only to prescription drugs that are prescribed for the treatment of the following diseases and conditions:

\* \* \*

(48) Cataracts.

(49) Ocular inflammation and pain following ophthalmic surgery.

1           Section 2. This Act shall become effective on July 1, 2024; if vetoed by the governor  
2           and subsequently approved by the legislature, this Act shall become effective on July 1,  
3           2024, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_